



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

September 23, 2002

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MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER  
Kansas City, MO  
Attn: Entity Control

FROM: Office of Division Counsel/Associate Chief Counsel  
(Tax Exempt and Government Entities)

SUBJECT: Railroad Retirement Act Tax Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion concerning the following businesses under the Railroad Retirement Act and the Railroad Unemployment Insurance Act (the Acts):

The RRB ruled that \_\_\_\_\_ became an employer under the Acts effective January 9, 2001, but then ceased to be an employer under the Acts effective \_\_\_\_\_. On that date, \_\_\_\_\_ merged with \_\_\_\_\_ then became an employer under the Acts on July 13, 2001.

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that \_\_\_\_\_ became an employer under the Railroad Retirement Tax Act (RRTA) effective January 9, 2001 and ceased to be an

employer under the RRTA on July 13, 2001. We further concur with the RRB that  
became an employer under the RRTA effective July 13, 2001.  
Please take the appropriate action regarding these businesses.

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Will E. McLeod

cc: